

**§ 31a-1. Expense allowance of Majority and Minority Leaders of Senate; expense allowance of Majority and Minority Whips; methods of payment; taxability**

Effective fiscal year 1978 and each fiscal year thereafter, the expense allowances of the Majority and Minority Leaders of the Senate are increased to \$40,000 each fiscal year for each leader: *Provided*, That, effective with the fiscal year 1983 and each fiscal year thereafter, the expense allowance of the Majority and Minority Whips of the Senate shall not exceed \$10,000 each fiscal year for each Whip: *Provided further*, That, during the period beginning on January 3, 1977, and ending September 30, 1977, and during each fiscal year thereafter, the Vice President, the Majority Leader, the Minority Leader, the Majority Whip, and the Minority Whip may receive the expense allowance (a) as reimbursement for actual expenses incurred upon certification and documentation of such expenses by the Vice President, the respective Leader or the respective Whip, or (b) in equal monthly payments: *Provided further*, That effective January 3, 1977, the amounts paid to the Vice President, the Majority or Minority Leader of the Senate, or the Majority or Minority Whip of the Senate as reimbursement of actual expenses incurred upon certification and documentation pursuant to the second proviso of this section shall not be reported as income, and the expenses so reimbursed shall not be allowed as a deduction, under title 26.

(Pub. L. 95-26, title I, May 4, 1977, 91 Stat. 79; Pub. L. 95-94, title I, § 109, Aug. 5, 1977, 91 Stat. 661; Pub. L. 95-355, title I, Sept. 8, 1978, 92 Stat. 532; Pub. L. 98-63, title I, § 101, July 30, 1983, 97 Stat. 333; Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095; Pub. L. 108-7, div. H, title I, § 1(b)(1), (c), Feb. 20, 2003, 117 Stat. 349; Pub. L. 108-447, div. G, title I, § 13(a)(1), Dec. 8, 2004, 118 Stat. 3171.)

**CODIFICATION**

Section is based on the three provisos in paragraph under heading “Expense Allowances of the Vice President, Majority and Minority Leaders and Majority and Minority Whips” in the appropriation for the Senate in the Supplemental Appropriations Act, 1977 (Pub. L. 95-26), and section 109 of the Congressional Operations Appropriation Act, 1978, which is title I of the Legislative Branch Appropriation Act, 1978 (Pub. L. 95-94), and subsequent acts cited in the credits to this section.

**AMENDMENTS**

2004—Pub. L. 108-447 substituted “\$40,000” for “\$20,000”.

2003—Pub. L. 108-7 substituted “\$20,000” for “\$10,000” and “not exceed \$10,000” for “not exceed \$5,000”.

1986—Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”, which for purposes of codification was translated as “title 26” thus requiring no change in text.

1983—Pub. L. 98-63 substituted provisions increasing allowances for each Whip to \$5,000 each fiscal year, effective fiscal year 1983 and each fiscal year thereafter, for provisions authorizing not to exceed \$2,500 each fiscal year for each Whip, effective Apr. 1, 1977.

1978—Pub. L. 95-355 substituted provisions increasing allowances for each leader to \$10,000 each fiscal year, effective fiscal year 1978 and each fiscal year thereafter, for provisions authorizing not to exceed \$5,000 each fiscal year for each leader, effective with fiscal year 1977 and each fiscal year thereafter.

**EFFECTIVE DATE OF 2004 AMENDMENT**

Pub. L. 108-447, div. G, title I, § 13(c), Dec. 8, 2004, 118 Stat. 3172, provided that: “The amendments made by this section [amending this section, section 32b of this title, and provisions set out as a note under section 32b of this title] shall apply to fiscal year 2005 and each fiscal year thereafter.”

**EFFECTIVE DATE OF 2003 AMENDMENT**

Pub. L. 108-7, div. H, title I, § 1(f), Feb. 20, 2003, 117 Stat. 349, provided that: “The amendments made by this section [amending this section, sections 31a-3, 31a-4, and 32b of this title, and section 111 of Title 3, The President] shall apply to fiscal year 2003 and each fiscal year thereafter.”

**§ 31a-2. Representation Allowance Account for Majority and Minority Leaders of Senate**

**(a) Establishment; purpose**

There is hereby established an account, within the Senate, to be known as the “Representation Allowance Account for the Majority and Minority Leaders”. Such Allowance Account shall be used by the Majority and Minority Leaders of the Senate to assist them properly to discharge their appropriate responsibilities in the United States to members of foreign legislative bodies and prominent officials of foreign governments and intergovernmental organizations.

**(b) Payments; allotment; reimbursement for actual expenses; taxability**

Payments authorized to be made under this section shall be paid by the Secretary of the Senate. Of the funds available for expenditure from such Allowance Account for any fiscal year, one-half shall be allotted to the Majority Leader and one-half shall be allotted to the Minority Leader. Amounts paid from such Allowance Account to the Majority or Minority Leader shall be paid to him from his allotment and shall be paid to him only as reimbursement for actual expenses incurred by him and upon certification and documentation of such expenses. Amounts paid to the Majority or Minority Leader pursuant to this section shall not be reported as income and shall not be allowed as a deduction under title 26.

**(c) Authorization of appropriations**

There are authorized to be appropriated for each fiscal year (commencing with the fiscal year ending September 30, 1985) not more than \$20,000 to the Allowance Account established by this section.

(Pub. L. 99-88, title I, § 197, Aug. 15, 1985, 99 Stat. 350.)

**CODIFICATION**

Section is from the Supplemental Appropriations Act, 1985.

**§ 31a-2a. Transfer of funds from representation allowance of Majority and Minority Leaders of Senate to expense allowance; availability; definitions**

(a) The Secretary of the Senate shall, upon the written request of the Majority or Minority Leader of the Senate, transfer from any available funds in such Leader’s allotment in the Leader’s Representation Allowance (as defined